

serious. Money must be had, at all costs to the taxpayer. But the existing burdens were already beginning to be felt heavily, and the ordinary financial expedients were exhausted. The weight of taxation on exported wool, and on the particular lands and tenements subject to the usual tax known as the \* fifteenth and tenth,' could not be fairly increased. Some more complete assessment of income or property was called for by the state of the finances. In 1377 there had been a poll-tax of fourpence a head. It was now suggested that another poll-tax, on this occasion graduated according to the wealth of each individual, should be levied. All persons and classes who escaped the usual system of taxation would then give their share. The clergy would at last be made to pay in proportion to their real possessions. The unknown wealth of the monasteries would be tapped by assessing each monk at a high figure.<sup>1</sup> A poll-tax was popular with the upper classes, because the peasantry, who usually escaped direct payments to the State, would be made to help their richer neighbours. 'The wealth of the kingdom is in the hands of the workmen and labourers' was a saying that took the fancy of the lords, knights and burghers of Parliament.<sup>2</sup> There was much justice in this plea for a new method of taxation to fall more generally on all wealth. A poll-tax raised from all classes really capable of paying might have been a useful way out of England's difficulties. But, unfortunately, the Parliament taxed not only wealth, but poverty. The rulers of the country were, as usual, taking a leap in the dark. They had no statistics, they had no knowledge of the lower classes. They did not distinguish between those of the peasantry who could bear some slight taxes and those who could bear none at all. Although the richer were made to pay in proportion to their wealth, even the poorest was assessed at a groat. Labour disputes had for a generation disorganised the country, social discontent was rife, the government was unpopular, and the war a disgraceful failure. It was unwise to choose such a time as this to bring all the lower orders under direct taxation by the State. Whatever other causes helped to produce the

<sup>1</sup> Wals., i. 392.

\* *Gont. Euk>g.* > 845.